IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:	Group Art Unit No.: 2154
Deerendra Madhusudhana	Examiner: Frantz B Jean
Serial No.: 10/683,954	Confirmation No.: 2774
Filed on: October 9, 2003	
For: Method and Apparatus For Initiating Call Analysis Using An Internet Protocol Phone	

Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

COMMENTS ON STATEMENT FOR REASONS FOR ALLOWANCE

Sir:

Applicants have received the Notice of Allowability mailed February 29, 2008. The Notice included an Examiner's Statement of Reasons for Allowance ("Statement"). Applicants agree with the Statement to the extent that the reasons given in the Statement are a restatement of the claims as allowed. No fee is believed to be due for this paper. The Commissioner is hereby authorized to charge any applicable fee to our Deposit Account No. 50-1302.

Respectfully submitted,

Hickman Palermo Truong & Becker LLP

Date: May 23, 2008

/AdamCStone#60531/
Adam Christopher Stone
Reg. No. 60,531

2055 Gateway Place, Suite 550
San Jose, California 95110-1083
Telephone No.: (408) 414-1231
Facsimile No.: (408) 414-1076